

This overview outlines the County of Maui Fiscal Year 2006-2007 Annual Budget. The proposed annual budget is based on the concept of performance-based budgeting. Each of the County's departments has built their budget proposal on the premise that they will have flexibility in managing their allocated resources to achieve program results, while upholding accountability for spending within their appropriations.

The program budget contains a narrative describing the County of Maui's programs and services planned for the upcoming fiscal year. A narrative description of all revenue sources and major financial policies is included in this document. The ultimate goal is to introduce a viable measuring tool, to the County Council and the community to assist, in evaluating the effectiveness, efficiency and quality of county services.

This document may be viewed at all public libraries in the County of Maui, on the County website at <http://www.mauicounty.gov/mayor/budget>, or by contacting the Budget Office. For further information, contact the Budget Office at (808) 270-7855 or by e-mail at budget.office@co.maui.hi.us.

INTRODUCTION

The introduction section includes the following:

Mayor's Budget Message

This section of the introduction, addressed to the County Council, provides an in-depth look at the mayor's priorities, significant features of the proposed budget, and his outlook for the upcoming fiscal year.

County at a Glance

This section includes a directory of county officials, an organizational chart, key demographic, financial and infrastructure profile measures, economic conditions and outlook.

BUDGET OVERVIEW

The budget overview provides a description of the County's budget process, including a broad summary of resources and expenditures, and the preparation of the fiscal year budget. Also presented is information about significant budgetary and financial policies (including general legal requirements and the basis of

accounting), descriptions of County funds, and debt management policies.

REVENUE OVERVIEW

This section provides an extensive narrative describing the County's revenue estimates and its divided categories: General Fund, Highway Fund, Wastewater Fund, Solid Waste Fund and Water Supply Fund.

DEPARTMENT PROGRAM SUMMARIES

The department program summaries focus on allocated funding and staffing positions; goals and objectives, which may vary from year to year depending upon resource allocations and service demands; performance measures; accomplishments for the current calendar year; and major budgetary items proposed for the year.

CAPITAL IMPROVEMENT PROGRAM

The capital improvement program section provides a description of the activities process, a summation of the six-year capital improvement program plan, and detailed project sheets of the year's proposed program by district.

GRANT REVENUE

This section provides a description of the grant revenue programs process, an overview of the grant programs received in the current year's funding, proposed funding for Fiscal Year 2007, and a narrative description of each grant program.

SCHEDULES & SUMMARIES

This section provides a general statistical overview of the County's budget. The schedules presented in this section include the estimated beginning and ending balances for each major fund, estimated resources and expenditures, and equivalent personnel summaries.

GLOSSARY

Definitions of the terms used throughout the budget document are presented in the glossary. If you have any questions, need further clarification of a concept or term, or desire more detailed information about items contained in this document, please contact the Budget Office.

.Distinguished Budget Presentation Award



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the County of Maui, Hawaii for its annual budget for the fiscal year beginning July 1, 2005.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.